EXHIBIT A

<u>USA – PALM TERRACE CLAIMS</u>

Claimant's Name and Address	Claim #	Claim Amount
Claimant's Name and Address Palm Terrace Llc	Claim # 10725-00914	Claim <u>Amount</u> \$2,000,000.00
c/o Curtis R. Tingley / Bruce Piontkowski	10/23-00914	\$2,000,000.00
ROPERS, MAJESKI, KOHN & BENTLEY		
80 North First Street		
San Jose, CA 95113-1201		
First Interstate Resource Management Inc	10725-00915	\$2,000,000.00
c/o Curtis R. Tingley / Bruce Piontkowski	10/23-00/13	\$2,000,000.00
ROPERS, MAJESKI, KOHN & BENTLEY		
80 North First Street		
San Jose, CA 95113-1201		
Fidelity Mangement Alliance Inc	10725-00916	\$2,000,000.00
c/o Curtis R. Tingley / Bruce Piontkowski	10/23 00/10	\$2,000,000.00
ROPERS, MAJESKI, KOHN & BENTLEY		
80 North First Street		
San Jose, CA 95113-1201		
Global Property Network Inc	10725-00917	\$2,000,000.00
c/o Curtis R. Tingley / Bruce Piontkowski	10/23 00/17	\$2,000,000.00
ROPERS, MAJESKI, KOHN & BENTLEY		
80 North First Street		
San Jose, CA 95113-1201		
Wow Enterprises Inc	10725-00918	\$2,000,000.00
c/o Curtis R. Tingley / Bruce Piontkowski		
ROPERS, MAJESKI, KOHN & BENTLEY		
80 North First Street		
San Jose, CA 95113-1201		
Catalyst Funding Corporation	10725-00919	\$2,000,000.00
c/o Curtis R. Tingley / Bruce Piontkowski		
ROPERS, MAJESKI, KOHN & BENTLEY		
80 North First Street		
San Jose, CA 95113-1201		
Advisor Financial Alliance	10725-00920	\$2,000,000.00
c/o Curtis R. Tingley / Bruce Piontkowski		
ROPERS, MAJESKI, KOHN & BENTLEY		
80 North First Street		
San Jose, CA 95113-1201		
Gray, Russell W	10725-00921	\$2,000,000.00
c/o Curtis R. Tingley / Bruce Piontkowski		
ROPERS, MAJESKI, KOHN & BENTLEY		
80 North First Street		
San Jose, CA 95113-1201		

Osborne, John R	10725-00922	\$2,000,000.00
c/o Curtis R. Tingley / Bruce Piontkowski	10/23-00922	\$2,000,000.00
ROPERS, MAJESKI, KOHN & BENTLEY		
80 North First Street		
San Jose, CA 95113-1201		
Robert Helms	10725-00923	\$2,000,000.00
c/o Curtis R. Tingley / Bruce Piontkowski	10/23 00/23	\$2,000,000.00
ROPERS, MAJESKI, KOHN & BENTLEY		
80 North First Street		
San Jose, CA 95113-1201		
Jim Thylin	10725-00924	\$2,000,000.00
c/o Curtis R. Tingley / Bruce Piontkowski	10,20 00,2	42,000,000.00
ROPERS, MAJESKI, KOHN & BENTLEY		
80 North First Street		
San Jose, CA 95113-1201		
Carol Gray	10725-00925	\$2,000,000.00
c/o Curtis R. Tingley / Bruce Piontkowski		. , -,
ROPERS, MAJESKI, KOHN & BENTLEY		
80 North First Street		
San Jose, CA 95113-1201		
James Douglas	10725-00926	\$2,000,000.00
c/o Curtis R. Tingley / Bruce Piontkowski		
ROPERS, MAJESKI, KOHN & BENTLEY		
80 North First Street		
San Jose, CA 95113-1201		
David N. Kang	10725-00927	\$2,000,000.00
c/o Curtis R. Tingley / Bruce Piontkowski		
ROPERS, MAJESKI, KOHN & BENTLEY		
80 North First Street		
San Jose, CA 95113-1201		
Connie Finch	10725-00928	\$2,000,000.00
c/o Curtis R. Tingley / Bruce Piontkowski		
ROPERS, MAJESKI, KOHN & BENTLEY		
80 North First Street		
San Jose, CA 95113-1201		
Cathi Ciardella	10725-00929	\$2,000,000.00
c/o Curtis R. Tingley / Bruce Piontkowski		
ROPERS, MAJESKI, KOHN & BENTLEY		
80 North First Street		
San Jose, CA 95113-1201	40505 01050	4.0 0.00 0.00 0.00
Palm Terrace Llc	10725-01052	\$2,000,000.00
c/o Curtis R. Tingley / Bruce Piontkowski		
ROPERS, MAJESKI, KOHN & BENTLEY		
80 North First Street		
San Jose, CA 95113-1201		

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First Interstate Resource Management Inc	10725-01053	\$2,000,000.00
c/o Curtis R. Tingley / Bruce Piontkowski		
ROPERS, MAJESKI, KOHN & BENTLEY		
80 North First Street		
San Jose, CA 95113-1201		
Fidelity Management Alliance Inc	10725-01054	\$2,000,000.00
c/o Curtis R. Tingley / Bruce Piontkowski		
ROPERS, MAJESKI, KOHN & BENTLEY		
80 North First Street		
San Jose, CA 95113-1201	10707.01077	4.6 000 000 00
Global Property Network Inc	10725-01055	\$2,000,000.00
c/o Curtis R. Tingley / Bruce Piontkowski		
ROPERS, MAJESKI, KOHN & BENTLEY		
80 North First Street		
San Jose, CA 95113-1201	1077	
Wow Enterprises Inc	10725-01056	\$2,000,000.00
c/o Curtis R. Tingley / Bruce Piontkowski		
ROPERS, MAJESKI, KOHN & BENTLEY		
80 North First Street		
San Jose, CA 95113-1201		
Catalyst Funding Corporation	10725-01057	\$2,000,000.00
c/o Curtis R. Tingley / Bruce Piontkowski		
ROPERS, MAJESKI, KOHN & BENTLEY		
80 North First Street		
San Jose, CA 95113-1201		
Advisor Financial Alliance	10725-01058	\$2,000,000.00
c/o Curtis R. Tingley / Bruce Piontkowski		
ROPERS, MAJESKI, KOHN & BENTLEY		
80 North First Street		
San Jose, CA 95113-1201		
Gray, Russell	10725-01059	\$2,000,000.00
c/o Curtis R. Tingley / Bruce Piontkowski		
ROPERS, MAJESKI, KOHN & BENTLEY		
80 North First Street		
San Jose, CA 95113-1201		
Osborne, John R	10725-01060	\$2,000,000.00
c/o Curtis R. Tingley / Bruce Piontkowski		
ROPERS, MAJESKI, KOHN & BENTLEY		
80 North First Street		
San Jose, CA 95113-1201		
Helms, Robert	10725-01061	\$2,000,000.00
c/o Curtis R. Tingley / Bruce Piontkowski		
ROPERS, MAJESKI, KOHN & BENTLEY		
80 North First Street		
San Jose, CA 95113-1201		

Thylin Lim	10725-01062	\$2,000,000,00
Thylin, Jim c/o Curtis R. Tingley / Bruce Piontkowski	10/23-01062	\$2,000,000.00
ROPERS, MAJESKI, KOHN & BENTLEY		
80 North First Street		
San Jose, CA 95113-1201	10725-01063	¢2 000 000 00
Gray, Carol	10/25-01063	\$2,000,000.00
c/o Curtis R. Tingley / Bruce Piontkowski		
ROPERS, MAJESKI, KOHN & BENTLEY		
80 North First Street		
San Jose, CA 95113-1201	10707.01064	A. 0.00.00.00
Douglas, James	10725-01064	\$2,000,000.00
c/o Curtis R. Tingley / Bruce Piontkowski		
ROPERS, MAJESKI, KOHN & BENTLEY		
80 North First Street		
San Jose, CA 95113-1201		
Kang, David N	10725-01065	\$2,000,000.00
c/o Curtis R. Tingley / Bruce Piontkowski		
ROPERS, MAJESKI, KOHN & BENTLEY		
80 North First Street		
San Jose, CA 95113-1201		
Finch, Connie	10725-01066	\$2,000,000.00
c/o Curtis R. Tingley / Bruce Piontkowski		
ROPERS, MAJESKI, KOHN & BENTLEY		
80 North First Street		
San Jose, CA 95113-1201		
Ciardella, Cathi	10725-01067	\$2,000,000.00
c/o Curtis R. Tingley / Bruce Piontkowski		
ROPERS, MAJESKI, KOHN & BENTLEY		
80 North First Street		
San Jose, CA 95113-1201		